



*This worksheet is fillable. Click on the amount space for line 1 to begin. Enter your information, then tab to the next line. You cannot save a completed form unless you have purchased special software from Adobe. You may, however, print your completed worksheet.*

**Tax Reducing Income to Less Than \$9,000 for Taxpayers Using Filing Status 1, Single:**

Taxpayers using filing status 1 are not eligible to use the alternate tax computation. However, a single taxpayer who is not claimed as a dependent on another person's Iowa return cannot have a tax figure on line 51 of the IA1040 that would reduce the combination of net income from line 26 and pension exclusion from line 21 of the IA1040 to less than \$9,000. If subtracting line 51 from the total of lines 21 and 26 results in a difference of less than \$9,000, the entry on line 51 must be reduced as calculated on the worksheet below.

**Tax Reduction Worksheet**

1. Enter the total of net income from line 26 and pension exclusion from line 21 of the IA1040. .... **1.** \_\_\_\_\_
2. \$9,000 will be subtracted from line 1, and appear on line 3.....**2.** \_\_\_\_\_
3. Result: ..... **3.** \_\_\_\_\_
4. Enter the tax from line 51, IA1040 ..... **4.** \_\_\_\_\_
5. Compare line 3 and line 4. The smaller number will appear here. If this number is different than the one on line 51, IA 1040, substitute this number. Write "tax reduction" to the left of the line 51 amount. .... **5.** \_\_\_\_\_